

Place
Stamp
Here

This publication provides information regarding California use tax and contains a tax return for reporting use tax due on purchases for which you did not pay California sales or use tax. If you have a sales or use tax account with the Board of Equalization, use the enclosed return only to report personal purchases not related to your business.

Do you need assistance?

Internet

www.boe.ca.gov

Visit our website for information on California's use tax.

Information Center

800-400-7115

Call during business hours to speak to a Customer Service Representative. Staff are available to help from 8:00 a.m. to 5:00 p.m., Pacific time, Monday through Friday (except state holidays).

TDD for the hearing impaired
800-735-2929

State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-7071

CALIFORNIA USE TAX

*for purchases
made from
out-of-state
businesses*

**EXPRESS
DELIVERY**



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California Use Tax

Many individuals and businesses in California buy items from out-of-state businesses that do not collect California tax on their sales. If you make such a purchase and then *use, give away, store, or otherwise consume* the item in this state, you may owe California *use tax*. This is true whether you order over the Internet, by telephone, or by mail. The use tax rate for a given California location is the same as the sales tax rate there.

How can I tell if I owe use tax?

Generally, if sales tax would apply when you buy a particular item in California, use tax applies when you make a similar purchase from a business outside the state.

For example, if you buy a dining table at a California retail store, sales tax applies to the transaction. If you choose instead to buy the table over the Internet from a company in North Carolina, and the table is shipped from outside California, use tax applies.

How do I pay the tax due?

While some out-of-state businesses collect California use tax, many do not. If the seller doesn't collect California tax on your purchase, you must pay use tax to us. Please use the return in this brochure.

Please note: If you used your purchase outside of California before bringing it into the state, or if you're not sure whether your purchase is taxable, please call our Information Center for assistance (see over).



Completing Your Use Tax Return

You may use this simple return to pay the California use tax you owe. Follow these easy steps, starting at the top of the form:

- 1** Fill in your name, address, city, county, state, and zip code.
- 2** Provide a general description of the items you purchased, for example, "furniture" or "books."
- 3** List the purchase price of the items, including handling charges. Do not include any tax you paid the seller. Round amounts to the nearest whole dollar.
- 4** Total your purchases on the "total" line.
- 5** Multiply the total by the sales and use tax rate in effect where the property is used, stored, or otherwise consumed. Use the decimal equivalent, for example 7.25% is 0.0725, 7.375% is 0.07375. The result is the use tax that applies to your purchase. List it on the line that says "use tax subtotal."
If you don't know your sales and use tax rate, visit our Internet site, www.boe.ca.gov, or call our Information Center at 800-400-7115.
- 6** Deduct any sales tax you paid to another state for the purchases listed.
Note: For each purchase, you cannot deduct more than the amount of tax that would have been due if the purchase had been made in California.
- 7** Send us a check for the balance ("total use tax due") along with the form. Please make a copy of the form for your records.

Use Tax Return

Please complete all items. Please print.

NAME

ADDRESS

CITY, COUNTY, STATE, ZIP CODE

GENERAL DESCRIPTION OF ITEMS PURCHASED	PURCHASE PRICE
	\$
	\$
	\$
	\$
	\$
TOTAL	\$
TAX RATE	X
USE TAX SUBTOTAL	\$
DEDUCT SALES TAX PAID TO ANOTHER STATE	—
TOTAL USE TAX DUE	\$

Please remove along dotted line.

Make check payable to: Board of Equalization

Mail return and check to:
Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-7071

SIGNATURE

DATE

DAYTIME TELEPHONE

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Board Use Only